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EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND
WEST BATON ROUGE, LOUISIANA
GENERAL PURPOSE FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 2000

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date DEC 27 2000

TABLE OF CONTENTS

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT	Page 3
GENERAL PURPOSE FINANCIAL STATEMENTS	
Combined Balance Sheet - All Fund Types and Account Groups	Page 4
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Fund Types	Page 5
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund	Page 6
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Special Revenue Fund	Page 7
Notes to Financial Statements	Page 8
SUPPLEMENTARY INFORMATION	
Combining Balance Sheet - Special Revenue Funds	Page 17
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Special Revenue Funds	Page 18
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Special Revenue Fund - Probation Fund	Page 19
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Special Revenue Fund - Finns Fund	Page 20
Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed In Accordance with Government Auditing Standards	Page 21
Prior Years Findings	Page 22
Current Years Findings	Page 23
Corrective Action Plan	Page 24

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INDEPENDENT AUDITOR'S REPORT

November 17, 2000

Honorable Judges
Eighteenth Judicial District Court
Plaquemine, Louisiana

I have audited the accompanying general purpose financial statements of the Eighteenth Judicial District Court as of June 30, 2000, and for the fiscal year then ended. These general purpose financial statements are the responsibility of the Eighteenth Judicial District Court's management. My responsibility is to express an opinion of these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards for financial audits contained in the Government Auditing Standards issued by the United States General Accounting Office. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provided a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Eighteenth Judicial District Court as of June 30, 2000, and the results of its operations for the fiscal years then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated November 17, 2000, on our consideration of Eighteenth Judicial Court's internal control over financial reporting and our tests of its compliance with laws and regulations.

Donald C. DeVille

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2000

	GOVERNMENTAL FUND TYPES		ACCOUNT GROUPS		TOTALS
			GENERAL FIXED AGENCY	LONG TERM DEBT	(MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE			
<u>ASSETS</u>					
Cash and Cash Equivalents	\$149,497	\$247,747	-0-	-0-	\$397,244
Investments-Time Deposits	-0-	434,837	-0-	-0-	434,837
Due From Other Governments	25,534	-0-	-0-	-0-	25,534
Accrued Interest	-0-	10,823	-0-	-0-	10,823
Due From Other Funds	-0-	87,533	-0-	-0-	87,533
Equipment	-0-	-0-	\$578,234	-0-	578,234
Amount To Be Provided To Retire Vacations Due	-0-	-0-	-0-	\$3,706	3,706
TOTAL ASSETS	<u>175,031</u>	<u>780,940</u>	<u>578,234</u>	<u>3,706</u>	<u>1,537,911</u>
<u>LIABILITIES AND FUND EQUITY</u>					
<u>LIABILITIES:</u>					
Payables:					
Accounts	\$3,833	\$9,716	-0-	-0-	\$13,549
Employee Withholding	1,250	1,259	-0-	-0-	2,509
Due To Other Funds	87,533	-0-	-0-	-0-	87,533
Accrued Vacations	-0-	-0-	-0-	\$3,706	3,706
Escrow	-0-	149,456	-0-	-0-	149,456
Deferred Revenue	-0-	39,778	-0-	-0-	39,778
TOTAL LIABILITIES	<u>92,616</u>	<u>200,209</u>	<u>-0-</u>	<u>3,706</u>	<u>296,531</u>
<u>FUND EQUITY:</u>					
Investment in					
General Fixed Assets	-0-	-0-	\$578,234	-0-	\$578,234
und Balance					
Unreserved-Undesignated	82,415	580,731	-0-	-0-	663,146
TOTAL FUND EQUITY	<u>82,415</u>	<u>580,731</u>	<u>578,234</u>	<u>-0-</u>	<u>1,241,380</u>
<u>TOTAL LIABILITIES AND FUND EQUITY</u>	<u>175,031</u>	<u>780,940</u>	<u>578,234</u>	<u>3,706</u>	<u>1,537,911</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND TYPES
FOR FISCAL YEAR ENDED JUNE 30, 2000

	<u>GOVERNMENTAL FUND TYPES</u>		<u>TOTALS (MEMORANDUM ONLY)</u>
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	
<u>REVENUES:</u>			
Intergovernmental	\$329,005	\$33,483	\$362,488
Charges For Services	-0-	726,278	726,278
Interest	2,516	22,420	24,936
Reimbursements	13,464	-0-	13,464
Miscellaneous	208	-0-	208
Grant Income	5,729	-0-	5,729
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	350,922	782,181	1,133,103
	<hr/>	<hr/>	<hr/>
<u>EXPENDITURES</u>			
DISTRICT COURT			
Fines To Other Governments	-0-	411,474	411,474
Salaries	180,709	141,334	322,043
Fringe Benefits	20,984	25,331	46,315
Advertising	261	-0-	261
Professional	2,025	3,476	5,501
Travel	11,523	5,880	17,403
Dues & Subscriptions	-0-	100	100
Accounting	6,314	8,645	14,959
Bank Charges	40	-0-	40
Computer Consultants	3,346	3,983	7,329
Insurance	411	9,228	9,639
Miscellaneous	27	1,608	1,635
Postage	119	869	988
Supplies	3,413	4,405	7,818
Repairs	316	4,631	4,947
Rent	-0-	600	600
Telephone	853	3,504	4,357
Capital Outlay	21,006	34,275	55,281
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	251,347	659,343	910,690
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	99,575	122,838	222,413
FUND BALANCE, BEGINNING, JULY 1	(17,160)	457,893	440,733
	<hr/>	<hr/>	<hr/>
FUND BALANCE, ENDING JUNE 30	82,415	580,731	663,146
	<hr/>	<hr/>	<hr/>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET (GAAP BASIS) AND ACTUAL
GENERAL FUND
FOR FISCAL YEAR ENDED JUNE 30, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>REVENUES:</u>			
Intergovernmental	\$207,000	\$329,005	\$122,005
Interest	17,000	2,516	(14,484)
Reimbursements	-0-	13,464	13,464
Miscellaneous	-0-	208	208
Grant Income	-0-	5,729	5,729
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	224,000	350,922	126,922
	<hr/>	<hr/>	<hr/>
<u>EXPENDITURES</u>			
DISTRICT COURT			
Salaries	172,000	180,709	(8,709)
Fringe Benefits	22,000	20,984	1,016
Advertising	25	261	(236)
Professional	4,000	2,025	1,975
Travel	10,000	11,523	(1,523)
Accounting	12,000	6,314	5,686
Bank Charges	100	40	60
Computer Consultants	1,000	3,346	(2,346)
Dues & Subscriptions	100	-0-	100
Insurance	200	411	(211)
Miscellaneous	11,500	27	11,473
Postage	1,000	119	881
Supplies	8,000	3,413	4,587
Rental-Equipment	10,000	-0-	10,000
Repairs	2,000	316	1,684
Telephone	10,000	853	9,147
Capital Outlay	6,000	21,006	(15,006)
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	269,925	251,347	18,578
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(45,925)	99,575	145,500
FUND BALANCE, BEGINNING, JULY 1	(17,160)	(17,160)	-0-
	<hr/>	<hr/>	<hr/>
FUND BALANCE, ENDING JUNE 30	(63,085)	82,415	145,500
	<hr/>	<hr/>	<hr/>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUNDS
FOR FISCAL YEAR ENDED JUNE 30, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES:</u>			
Intergovernmental	\$30,775	\$33,483	\$2,708
Charges For Services	182,720	726,278	543,558
Interest	-0-	22,420	22,420
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	213,495	782,181	568,686
	<hr/>	<hr/>	<hr/>
<u>EXPENDITURES</u>			
DISTRICT COURT			
Fines To Other Governments	-0-	411,474	(411,474)
Salaries	141,425	141,334	91
Fringe Benefits	27,000	25,331	1,669
Professional	5,150	3,476	1,674
Travel	6,900	5,880	1,020
Dues & Subscriptions	-0-	100	(100)
Accounting	7,620	8,645	(1,025)
Computer Consultants	2,750	3,983	(1,233)
Insurance	10,200	9,228	972
Miscellaneous	3,100	1,608	1,492
Postage	1,500	869	631
Supplies	11,000	4,405	6,595
Repairs	1,000	4,631	(3,631)
Rent	-0-	600	(600)
Telephone	2,800	3,504	(704)
Capital Outlay	4,000	34,275	(30,275)
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	224,445	659,343	(434,898)
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(10,950)	122,838	133,788
	<hr/>	<hr/>	<hr/>
FUND BALANCE, BEGINNING, JULY 1	457,893	457,893	-0-
	<hr/>	<hr/>	<hr/>
FUND BALANCE, ENDING JUNE 30	446,943	580,731	133,788
	<hr/>	<hr/>	<hr/>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 2000

INTRODUCTION

The General Fund (Judicial Expense Fund) for the Eighteenth Judicial District Court was created by LSA-RS 13:991-996. In general, the creating statutes provide that the judges of the district may levy court costs for operations of the courts. The amount of the court cost to be levied in civil and criminal cases is determined by the majority of the judges in the district. The amount of cost levied cannot exceed the amount established by the creating statute. Court costs are normally collected by the clerk of court and the sheriff, remitted to the judges, and deposited to the judicial expense fund. Expenditures from the fund are determined by the majority of the judges. Expenditures normally include materials and supplies, law library and salaries of those individuals appointed by the judges. The judges may appoint law clerks, court reporters, secretaries, clerks, research clerks, administrative staff and other personnel as deemed necessary. The salaries of the judges cannot be paid from the judicial expense fund.

The Special Revenue Fund (Probation Fund) of the Eighteenth Judicial District was established in 1989 after the Louisiana Legislature decided in Code of Criminal Procedure Article 894 A(1) that the Department of Probation and Parole would no longer supervise probation in misdemeanor cases. Article 894 A (1) also authorized the Court to place the defendant on probation with a "probation office" designated by the Court upon such conditions as the Court may fix. The Probation Fund was established as the designated probation office. Article 895 1 (C) of the Code of Criminal Procedure provides for a monthly probation fee of \$20 to be paid to the agency providing supervision. The funds received by the Probation Fund are the \$20 per month supervision fee and as a condition fixed by the Court.

The Judicial District encompasses the parishes of Iberville, Pointe Coupee and West Baton Rouge, Louisiana. There are four judges who are independently elected by the people.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the Eighteenth Judicial Court have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 2000

B. PRINCIPLES DETERMINING SCOPE OF REPORTING ENTITY

For financial reporting purposes, in conformance with GASB Codification Section 2100, the District Court includes all funds, account groups, activities, et cetera, that are controlled by the District Judges as independently elected officials. As independently elected officials, the district judges are solely responsible for the operations of the district court, which include hiring and retention of employees, authority over budgeting, responsibility for deficits, and receipts and disbursement of funds. Other than certain operating expenditures of the office that are paid by the State of Louisiana and the parish police juries are required by Louisiana Law, the district court is financially independent. Accordingly, the district court is a separate governmental reporting entity.

C. FUND ACCOUNTING

The accounts of the District Court are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic fund types and two broad fund categories as follows:

Governmental Funds

Governmental funds are used to account for all or most of the District Court's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets and the servicing of general long-term debt. Governmental funds include:

General Fund - the general operating fund of the Judicial District accounts for all financial resources, except those required to be accounted for in other funds.

Special Revenue Funds - account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes.

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 2000

ACCOUNT GROUPS:

An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The following two account groups are not "funds".

GENERAL FIXED ASSETS - The fixed assets (capital outlays) used in governmental fund type operations of the Council are accounted for (capitalized) in the General Fixed Assets Account Group and are recorded as expenditures in the government fund types when purchased. Depreciation has not been provided on general fixed assets. All fixed assets are valued at historical cost. Donated fixed assets are stated at their estimated fair market value on the date donated. These assets were valued at \$5,587.

GENERAL LONG-TERM OBLIGATIONS - Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term obligation account group. The general long-term obligations group shows only the measurement of financial position and is not involved with measurement of results of operations.

D. BASIS OF ACCOUNTING

The accounting and reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheets. Operating statements of these funds represent increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Court fees, filing fees and probation fees are recorded when earned and available. Interest income on time deposits are recorded when the deposits have matured and the interest is available.

Expenditures

Expenditures are recognized under the modified accrual basis of accounting. Expenditures are recognized when the goods or services are received.

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 2000

E. BUDGETS

Louisiana Local Government Budget Act, LSA-R.S. 39:1301-15 requires all governmental entities with proposed expenditures of \$250,000 or more to prepare a comprehensive budget presenting a complete financial plan for the ensuing year, but only insofar as judges judicial expense funds.

F. ENCUMBRANCES

The Judicial Expense Fund does not use the encumbrance method of accounting.

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest bearing demand deposits and money market accounts. Cash equivalents include amounts in time deposits with maturities of 90 days or less. Under state law, the Judicial District may deposit funds in demand deposits, interest bearing demand deposits, savings, money market accounts or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

H. INVESTMENTS

Investments include time deposits with maturities over 90 days.

I. INVENTORIES

Inventories in the governmental funds are considered immaterial and the expenditures are recognized when the items are purchased.

J. PREPAID ITEMS

Insurance and similar services which extend over more than one accounting period have been recognized as expenditures when paid.

K. COMPENSATED ABSENCES

The Judicial Expense Fund allows two weeks vacation for its secretary. The Probation Department allows 2-3 weeks for its employees. As of June 30, 2000, the employees of the Court have accumulated \$3,706 of unused vacation computed in accordance with GASB codification Section C60. Sick leave may be accumulated; however, unused sick leave is not paid at the time of separation, and therefore no accrual has been made.

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 2000

K. COMPENSATED ABSENCES (Continued)

The cost of current leave privileges, computed in accordance with the GASB Codification Section C60, is recognized as a current-year expenditure in the Special Revenue Funds when leave is taken. The cost of leave privileges not requiring current resources is recorded in the general long-term debt account group.

L. TOTAL COLUMN ON COMBINED STATEMENTS

Total Column on the Combined Statements is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles, nor is such data comparable to consolidation. Inter-fund eliminations have not been made in the aggregation of this data.

NOTE 2 - CASH AND CASH EQUIVALENTS

At June 30, the District Court has cash and cash equivalents (book balances) totaling as follows:

Demand Deposits	\$83,743
Demand Deposits - Interest Bearing	112,166
Money Market Savings Deposit	201,335
	<hr/>
Total Cash	397,244
	<hr/>
Investments - Time Deposits	434,837
	<hr/>
Total	829,565
	<hr/>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. These deposits are insured from risk by \$888,870 of federal deposit insurance and \$105,163 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3). The remaining balance of \$78,482 is not secured by the pledge of securities and is a violation of state law.

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 2000

NOTE 3 - RECEIVABLES

A. A Summary of Receivables as of June 30, 2000, are as follows:

Intergovernmental	
Sheriff of West Baton Rouge Parish	\$7,146
Sheriff of Iberville Parish	11,053
Sheriff of Pointe Coupee Parish	2,620
Clerk of Court Pointe Coupee	2,005
Clerk of Court Iberville	2,260
Louisiana Department of Public Safety	450
	<hr/>
Total	25,534
	<hr/>

Accounts receivable are written-off under the direct write-off method whereby bad debts are recorded when a receivable is deemed uncollectible. If they are subsequently collected they are recorded as miscellaneous income.

The direct charge-off method is not a material departure from GAAP as it approximates the valuation method.

B. Due To/From Other Funds

The following is a summary of Due To/From Other Funds as of June 30, 2000:

<u>RECEIVABLE FUND</u>	<u>PAYABLE FUND</u>	<u>AMOUNT</u>
Special Revenue (Probation Fund)	General Fund (Judicial Expense)	\$87,533
		<hr/>

NOTE 4 - CHANGES IN FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>BALANCE</u> <u>7/1/99</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>6/30/00</u>
Equipment:				
Judicial Expense Fund	\$392,403	\$19,112	\$13,465	\$398,050
Probation Fund	151,688	28,496	-0-	180,184
	<hr/>	<hr/>	<hr/>	<hr/>
Total	544,091	47,608	13,465	578,234
	<hr/>	<hr/>	<hr/>	<hr/>

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 2000

NOTE 5 - CHANGES IN LONG TERM DEBT

A summary of changes in long term debt follows:

	<u>BALANCE</u> <u>7/1/98</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>6/30/99</u>
Vacation Payable	\$3,195	\$3,706	\$3,195	\$3,706

NOTE 6 - PENSION PLAN AND RETIREMENT COMMITMENTS

Substantially all of the full-time General Fund (Judicial Expense Fund) employees are members in the Louisiana State Employees Retirement System (LASERS). In addition to the employee contribution withheld at 7.5% of gross salary, the Judicial District contributes an additional 12.4% as of June 30, 2000, to the LASERS system. The Judicial Expense Fund's contributions to the System under Plan for the years ended June 30, 2000, and 1999, were \$6,521, \$8,732, respectively, equal to the required contributions for each year. Under present statutes, the agency does not guarantee any of the benefits granted by the retirement system.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana State Employees' Retirement System, P O Box 44213, Baton Rouge, Louisiana 70804, or by calling (504) 922-0600.

NOTE 7 - POST-RETIREMENT BENEFITS

The District Court does not offer any post-retirement benefits nor does it have any retired employees.

NOTE 8 - LITIGATION AND CLAIMS

The District Court has represented to me there is no litigation pending against the Eighteenth Judicial District Court as of June 30, 2000, nor is the District Court aware of any unasserted claims.

NOTE 9 - EXPENDITURES OF THE JUDICIAL DISTRICT NOT INCLUDED IN THE ACCOMPANYING FINANCIAL STATEMENTS

The accompanying financial statements do not include certain salary or administrative expenditures for the district court paid out of the funds of the Iberville, Pointe Coupee and West Baton Rouge Parish Police Juries or directly by the state.

SUPPLEMENTAL INFORMATION

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
COMBINING BALANCE SHEET-SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2000

	<u>PROBATION</u>	<u>FINNS</u>	<u>TOTAL</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	\$207,166	\$40,581	\$247,747
Investments-Time Deposits	434,837	-0-	434,837
Accrued Interest Receivable	10,823	-0-	10,823
Due From Other Funds	87,533	-0-	87,533
	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	740,359	40,581	780,940
	<hr/>	<hr/>	<hr/>
<u>LIABILITIES AND FUND EQUITY</u>			
<u>LIABILITIES:</u>			
Payables:			
Accounts	\$9,716	-0-	\$9,716
Employee Withholding	456	\$803	1,259
Due To Other Funds	-0-	-0-	-0-
Escrow	149,456	-0-	149,456
Deferred Revenue	-0-	39,778	39,778
	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES	159,628	40,581	200,209
	<hr/>	<hr/>	<hr/>
<u>FUND EQUITY:</u>			
Fund Balance			
Unreserved-Undesignated	580,731	-0-	580,731
	<hr/>	<hr/>	<hr/>
TOTAL FUND EQUITY	578,275	-0-	580,731
	<hr/>	<hr/>	<hr/>
<u>TOTAL LIABILITIES AND FUND EQUITY</u>	740,359	40,581	780,940
	<hr/>	<hr/>	<hr/>

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2000

	<u>PROBATION</u>	<u>FINNS</u>	<u>TOTAL</u>
<u>REVENUES:</u>			
Intergovernmental	-0-	\$33,483	\$33,483
Charges For Services	\$726,278	-0-	726,278
Interest	22,420	-0-	22,420
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	748,698	33,483	782,181
	<hr/>	<hr/>	<hr/>
<u>EXPENDITURES</u>			
DISTRICT COURT			
Fines To Other Governments	411,474	-0-	411,474
Salaries	121,834	19,500	141,334
Fringe Benefits	23,839	1,492	25,331
Professional Services	3,101	375	3,476
Travel	5,880	-0-	5,880
Dues & Subscriptions	-0-	100	100
Accounting	7,170	1,475	8,645
Computer Consultants	560	3,423	3,983
Insurance	9,228	-0-	9,228
Miscellaneous	1,608	-0-	1,608
Postage	857	12	869
Supplies	4,324	81	4,405
Repairs	4,576	55	4,631
Rent	-0-	600	600
Telephone	2,913	591	3,504
Capital Outlay	28,496	5,779	34,275
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	625,860	33,483	659,343
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	122,838	-0-	122,838
FUND BALANCE, BEGINNING, JULY 1	457,893	-0-	457,893
	<hr/>	<hr/>	<hr/>
FUND BALANCE, ENDING JUNE 30	580,731	-0-	580,731
	<hr/>	<hr/>	<hr/>

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUNDS
PROBATION FUND
FOR FISCAL YEAR ENDED JUNE 30, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES:</u>			
Charges For Services	\$182,720	\$726,278	\$543,558
Interest	- 0 -	22,420	22,420
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	182,720	748,698	565,978
	<hr/>	<hr/>	<hr/>
<u>EXPENDITURES</u>			
DISTRICT COURT			
Fines To Other Governments	- 0 -	411,474	(411,474)
Salaries	116,000	121,834	(5,834)
Fringe Benefits	27,000	23,839	3,161
Professional	3,300	3,101	199
Travel	6,000	5,880	120
Accounting	7,620	7,170	450
Computer Consultants	2,750	560	2,190
Insurance	10,200	9,228	972
Miscellaneous	500	1,608	(1,108)
Postage	1,500	857	643
Supplies	6,000	4,324	1,676
Repairs	6,000	4,576	1,424
Telephone	2,800	2,913	(113)
Capital Outlay	4,000	28,496	(24,496)
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	193,670	625,860	(432,190)
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(10,950)	122,838	133,788
FUND BALANCE, BEGINNING, JULY 1	457,893	457,893	- 0 -
	<hr/>	<hr/>	<hr/>
FUND BALANCE, ENDING JUNE 30	446,943	580,731	133,788
	<hr/>	<hr/>	<hr/>

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUNDS
FINN FUND
FOR FISCAL YEAR ENDED JUNE 30, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES:</u>			
Intergovernmental	\$30,775	\$33,483	\$2,708
<u>EXPENDITURES</u>			
DISTRICT COURT			
Salaries	25,425	20,992	4,433
Professional	1,850	375	1,475
Operating Services	2,600	6,337	(3,737)
Travel	900	-0-	900
Capital Outlay	-0-	5,779	(5,779)
 TOTAL EXPENDITURES	 30,775	 33,483	 (2,708)
 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	 -0-	 -0-	 -0-
 FUND BALANCE, JULY 1	 -0-	 -0-	 -0-
 FUND BALANCE, JUNE 30	 -0-	 -0-	 -0-

Donald C. DeVille

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AMERICAN INSTITUTE CPAs
LOUISIANA SOCIETY CPAs

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

November 17, 2000

Honorable Judges
Eighteenth Judicial District Court
Plaquemine, Louisiana

I have audited the financial statements of the Eighteenth Judicial District Court as of and for the year ended June 30, 2000, and have issued my report thereon dated November 17, 2000. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

COMPLIANCE

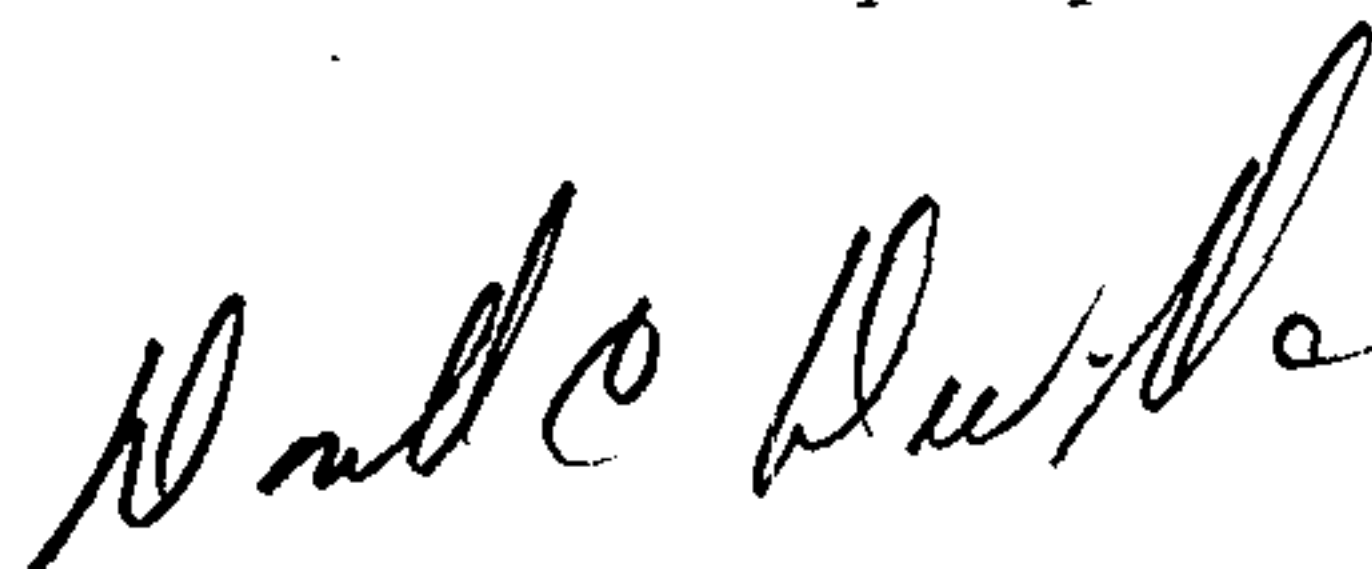
As part of obtaining reasonable assurance about whether Eighteenth Judicial District Court's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed an instance of non-compliance that are required to be reported under Government Auditing Standards which is described in the accompanying Schedule of Findings.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing my audit, I considered Eighteen Judicial District Court's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, I noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention related to significant deficiencies in design or operation of the internal control over financial reporting that, in my judgment, could adversely affect the Eighteenth Judicial District Court's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. The reportable condition is described in the accompanying schedule of findings.

A Material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, I believe none of the reportable conditions described in the statement of findings is a material weakness.

This report is intended solely for the information and use of management, others within the organization, and state Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "N. C. D. A.", is written in a cursive style.

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
PRIOR YEARS FINDINGS
FOR FISCAL YEARS ENDED JUNE 30, 2000

<u>REF</u> <u>NO.</u>	<u>FISCAL YEAR</u> <u>FINDING</u> <u>INITIALLY</u> <u>OCCURRED</u>	<u>DESCRIPTION OF FINDING</u>	<u>CORRECTIVE</u> <u>ACTION TAKEN</u> <u>(YES,NO,PARTIALLY)</u>	<u>CORRECTIVE</u> <u>ACTION/PARTIAL</u> <u>CORRECTIVE</u> <u>ACTION TAKEN</u>
1.	6-30-98	The Judicial Expense Fund Had A \$17,160 Fund Deficit Due To Less Revenues.	Yes	The Judicial Expense Fund Has Eliminated The Deficit.
* * * * *				
1.	6-30-98	The Judicial Expense Fund Owes the Probation Fund \$107,534.	Partially	The Judicial Expense Fund Has Paid Back \$20,000 & Will Continue Until The Due To Is Paid Back.

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
SCHEDULE OF CURRENT YEARS'S FINDINGS
YEAR ENDED JUNE 30, 2000

COMPLIANCE

Reportable Condition: As of June 30, 2000, The Judicial Court had \$832,081 in cash and cash equivalents. These deposits were insured from risk by \$888,870 of federal deposit insurance and \$105,163 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3). The remaining balance of \$78,482 was not secured by the pledge of securities and is a violation of state law.

Criteria: LA Rev. Stat 39:1219 requires security shall be at all times be equal to 100% of the balance on deposit.

Cause: The Certificate of Deposit was issued for \$100,000 and the maturity amount of earned interest exceeded the FDIC coverage.
Another \$95,000 Certificate was issued on June 28, 2000, and was not secured by June 30, 2000.

Effect: \$78,482 in cash was at risk at June 30, 2000.

Recommendation: There is no recommendation because:

1. The Judicial Court cashed in the \$106,335 Certificate of Deposit shortly after year end; therefore, the pledge is moot.
2. The bank has informed me they have secured the \$95,000 C D this fall.

* * * * *

Corrective Action Plan

NOT APPLICABLE - CORRECTIVE ACTION TAKEN!